

UNITED STATES *v.* BALTIMORE POST.

ERROR TO THE DISTRICT COURT OF THE UNITED STATES FOR
THE DISTRICT OF MARYLAND.

No. 847. Argued April 16, 17, 1925.—Decided May 25, 1925.

Decided upon the authority of *United States v. Dickey*, *ante*, p. 378.
2 Fed. (2d) 761, affirmed.

The Solicitor General for the United States.

Mr. Newton D. Baker, for defendant in error.

The matter published by the defendant was no part
of the income return, but merely a copy of the list

prepared and made available to public inspection by the commissioner.

It is the duty of the Commissioner, under the provisions of § 257 (b) of the Revenue Act of 1924, to prepare and make available for public inspection in each collection district, lists containing the name of each person making an income tax return and the amount of tax paid by him; and therefore the publication made by the defendant was not a printing or publishing of a part of an income return in a manner not provided by law in violation of Rev. Stats. § 3167.

If § 3167, interpreted in connection with § 257, forbids the printing in a newspaper of the name of the taxpayer and the amount of tax paid, contained in the lists open to public inspection, then to that extent § 3167 is unconstitutional, since it abridges the freedom of the press protected by the first amendment to the Constitution of the United States.

MR. JUSTICE SUTHERLAND delivered the opinion of the Court.

This case comes here from a judgment of the lower court dismissing the indictment, 2 Fed. (2d) 761, and is the same in all respects as No. 768, *United States v. Dickey et al.*, just decided, *ante*, p. 378. Upon that authority the judgment below is

Affirmed.

MR. JUSTICE STONE took no part in the consideration or decision of this case.